

genocide did not move prominent nations or their people to act. This is why, today, as we remember the victims of the Armenian genocide, we must also reject our collective unresponsiveness to this mass murder.

Regrettably, this pattern continued throughout the 20th century—in Germany in the 1930s and 1940s, in Rwanda in the 1990s, and elsewhere throughout the world. Another such tragic example has emerged in Sudan. It is estimated that 300,000 or more people have been massacred in Darfur. One million people have been displaced from their homes, and more than 200,000 refugees have been forced to flee to neighboring Chad. We must not continue to ignore the dire situation in Darfur. In fact, the lessons of the Armenian Genocide, among others, should teach us that we must take further action in Sudan.

Today, I honor the 90th anniversary of the Armenian Genocide, offer my respects to those who were killed, and pay tribute to the commitment and perseverance of the Armenian-Americans who have tirelessly struggled to ensure that the great sorrow of their people becomes known to all people.

#### PRAISE FOR SOLVAY ADVANCED POLYMERS

**HON. TED STRICKLAND**

OF OHIO

IN THE HOUSE OF REPRESENTATIVES

*Thursday, April 28, 2005*

Mr. STRICKLAND. Mr. Speaker, I rise today to praise a company located in my Congressional district. Solvay Advanced Polymers is a company in Washington County, Ohio that is on the cutting edge. But despite its success, Solvay hasn't lost its connection and commitment to our southeastern Ohio communities. Just a few months ago, we had a very big reminder of Solvay's commitment to the community of Marietta, Ohio.

As many in this House know, in January most of the state of Ohio was hit by a brutal snowstorm and torrential rain. In Washington County, the storm produced 40-year high flooding levels for the second time in five months. As you can imagine, the resources of community groups were already stretched thin from the previous flood. The Washington Morgan Community Action Agency was faced with the dual challenge of taking care of its own flood damage while helping its low-income clients through their devastating flood losses.

It was in this trying time that Solvay stepped in and offered assistance and support that went well beyond what anyone could expect. The employees and management of the local Solvay plant put their own personal needs aside to serve the neediest in their community at a time when many of them were likely suffering from the flood themselves.

As the board of the Washington-Morgan Community Action Agency said to the company in a recent letter:

"Solvay Advanced Polymers was one of the first businesses to respond to our request for flood relief supplies. Going beyond that you offered both people and transportation to help deliver the supplies we received. For two days your maintenance department employees took supplies throughout the area going door to door and business to business delivering cleaning supplies and water. Without you, get-

ting needed items to the community would have taken much more time, slowing down the recovery period.

In January our health clinic was inundated by flood water for the second time in four months. Solvay Advanced Polymers volunteered to provide the needed construction supplies and labor to restore the dry wall and carpeting to better than the original condition. Without your assistance we would have been much delayed in returning the building to a condition in which we could provide health services to the low and moderate income women that depend on the clinic's services.

While a number of Solvay employees were responsible for the wonderful assistance described above we wish to especially thank Max Blake, Maintenance Superintendent, Bob Bagley Maintenance Supervisor, Mark Martin, Maintenance Foreman and Grover Wallace, Human Resources Director. The contribution to this agency and the community made possible by your caring efforts cannot be over emphasized."

Mr. Speaker, on behalf of all in southeastern Ohio, I would like to thank Solvay and its Washington County employees for their selflessness and service during last January's flooding. Thank you, Mr. Speaker, for the opportunity to share the story of Solvay and to give this company a recognition they most certainly deserve.

#### IN REMEMBRANCE OF MR. RICHARD (DICK) BURDETTE

**HON. JON C. PORTER**

OF NEVADA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, April 28, 2005*

Mr. PORTER. Mr. Speaker, I rise today with a heavy heart to announce the passing of a great Nevadan, Mr. Richard (Dick) Burdette.

Born on October 25, 1943, Dick Burdette lived his life in service to the American people. During the 61 years he spent on this earth, he accomplished many things, such as serving in the Navy, working as a Legislative Assistant in the U.S. Senate, and continuing his government work as a public affairs officer and deputy assistant secretary for the Department of Transportation. Dick also served as a consultant to public utility companies and several regulated industries before becoming Governor Kenny Guinn's top energy advisor, where he did the yeoman's job of helping to create Nevada's energy policy—a legacy that will benefit Nevadans for many generations.

Dick has done many great things for Nevada. However, what I would like to express here today is what a great human being Dick was. Everyone who came into contact with Dick could attest to the thoughtful and caring presence he eluded. He was always willing to help. As a matter of fact, when I held a hearing last year in Henderson, Nevada, on the rising prices of gasoline, Dick went out of his way to come to Southern Nevada to testify, and I thank him for that.

Dick leaves behind his wife, Julie; Megan, his daughter; and Ian and Richard III, his sons. He also leaves behind all Nevadans, whom will certainly miss his wisdom, expertise, and love for public service.

Dick Burdette, you will be sorely missed.

#### BUSINESS ACTIVITY TAX SIMPLIFICATION ACT OF 2005

**HON. BOB GOODLATTE**

OF VIRGINIA

IN THE HOUSE OF REPRESENTATIVES

*Thursday, April 28, 2005*

Mr. GOODLATTE. Mr. Speaker, I am pleased to introduce today, along with my good friend Mr. BOUCHER, the Business Activity Tax Simplification Act of 2005. This important legislation provides a "bright line" that clarifies state and local authority to collect business activity taxes from out-of-state entities.

Many states and some local governments levy corporate income, franchise and other taxes on out-of-state companies that conduct business activities within their jurisdictions. While providing revenue for states, these taxes also serve to pay for the privilege of doing business in a state.

However, with the growth of the Internet, companies are increasingly able to conduct transactions without the constraint of geographical boundaries. The growth of interstate business-to-business and business-to-consumer transactions raises questions over where multi-state companies should be required to pay corporate income and other business activity taxes.

Over the past several years, a growing number of jurisdictions have sought to collect business activity taxes from businesses located in other states, even though those businesses receive no appreciable benefits from the taxing jurisdiction and even though the Supreme Court has ruled that the Constitution prohibits a state from imposing taxes on businesses that lack substantial connections to the state. This has led to unfairness and uncertainty, generated contentious, widespread litigation, and hindered business expansion, as businesses shy away from expanding their presence in other states for fear of exposure to unfair tax burdens.

In order for businesses to continue to become more efficient and expand the scope of their goods and services, it is imperative that clear and easily navigable rules be set forth regarding when an out-of-state business is obliged to pay business activity taxes to a state. Otherwise, the confusion surrounding these taxes will have a chilling effect on e-commerce, interstate commerce generally, and the entire economy as tax burdens, compliance costs, litigation, and uncertainty escalate.

Previous actions by the Supreme Court and Congress have laid the groundwork for a clear, concise and modern "bright line" rule in this area. In the landmark case of *Quill Corp. v. North Dakota*, the Supreme Court declared that a state cannot impose a tax on an out-of-state business unless that business has a "substantial nexus" with the taxing state. However, the Court did not define what constituted a "substantial nexus" for purposes of imposing business activity taxes.

In addition, over forty years ago, Congress passed legislation to prohibit jurisdictions from taxing the income of out-of-state corporations whose in-state presence was nominal. Public Law 86-272 set clear, uniform standards for when states could and could not impose such taxes on out-of-state businesses when the businesses' activities involved the solicitation